

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Shinya Matsuoka
Serial No.: 09/487,593
Filed: January 19, 2000
Group No.: 2151
Examiner: Khanh Q. Dinh
Notice of Allowance Mailed: January 28, 2008
Confirmation No.: 3339
Title: **SPATIALIZED AUDIO IN A THREE-DIMENSIONAL COMPUTER-BASED SCENE**

Mail Stop Issue Fee

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

RESPONSE TO REASONS FOR ALLOWANCE

Applicant appreciates the Examiner's allowance of Claims 26-30, 32-47, and 49. Pursuant to 37 C.F.R. § 1.104, Applicant respectfully issues a statement commenting on the Examiner's reasons for allowance. Applicant respectfully disagrees with the Examiner's reasons for allowance to the extent that they are inconsistent with applicable case law, statutes, and regulations. Furthermore, Applicant does not admit to any characterization or limitation of the claims or to any characterization of a reference by the Examiner, particularly any that are inconsistent with the language of the claims considered in their entirety and including all of their constituent limitations.

Respectfully submitted,
BAKER BOTTS L.L.P.
Attorneys for Applicant



Luke K. Pedersen
Registration No. 45,003

Date: 4/21/08
CUSTOMER NO. 05073